

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application Nos. 589, 590 & 637 of 2024
Constitution Petition Nos. 5142, 5169 & 5795 of 2024

Date	Order with signature of Judge
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Hearing of case.

1. For hearing of CMA No. 2773/24.
2. For Regular Hearing.

28.08.2025.

Mr. Ovais Ali Shah, Advocate for Applicants/Petitioners.
Mr. Zafar Hussain, Advocate along with Ms. Kainat Larik, Advocate
and Mr. Tariq Aziz, Assistant Collector, SAPT on behalf of
Collectorate (SAPT).
Mr. Khalid Rajpar, Advocate for Respondents.
Mr. Muhabbat Hussain Awan, Advocate for Respondent.
Mr. Irfan Ali, Advocate for Respondent.

In SCRA Nos. 589 & 590 of 2024, the Applicant has impugned judgments dated 29.07.2024; whereby, the Tribunal has dismissed the Appeals of the Applicant by holding that the Applicant is not entitled for exemption from duties and taxes in respect of import of the pharmaceutical Raw Material i.e **Sanal P Sodium Chloride and Dextrose Anhydrous**. At the same time in SCRA No. 637 of 2024, the Collector of Customs SAPT has impugned the judgment dated 10.07.2024 passed by the same Tribunal; whereby, the appeal of the importer has been allowed and claim of exemption has been admitted by the Tribunal on an identical imported product.

Today, the department's Counsel appearing in these Reference Applications have been confronted and they along with the Applicant's Counsel submit that by consent both these orders may be set-aside and matters be remanded to the Tribunal for a decision afresh in accordance with law.

In view of above, since the Tribunal has passed two contradictory orders regarding admissibility of exemption in respect of the same product, all three orders of the Tribunal passed in Customs Appeal Nos. K-1269 of 2023, K-1571 of 2023 dated 29.07.2024 and K-245 of 2024 dated 10.07.2024 are hereby set-aside by consent and matters stand remanded

to the Tribunal, which shall be heard by a Division Bench comprising a Member (Technical) and a Member (Judicial) [other than the member who has authored the impugned orders in question] in accordance with law, after affording opportunity of hearing to all concerned preferably within a period of 90 days from today.

All these Reference Applications along with Petitions are hereby disposed of; whereas, the amount so secured at the time of release of the consignment in the petitions shall be subject to outcome of the decision by the Tribunal.

Let a copy of this order be issued to the Tribunal for compliance and a copy of this order may also be placed in the connected case.

Chief Justice

Judge